

You cannot judge a book by its cover: the problems with journal rankings

Article (Accepted Version)

Sangster, Alan (2015) You cannot judge a book by its cover: the problems with journal rankings. *Accounting Education*, 24 (3). pp. 175-186. ISSN 0963-9284

This version is available from Sussex Research Online: <http://sro.sussex.ac.uk/id/eprint/61858/>

This document is made available in accordance with publisher policies and may differ from the published version or from the version of record. If you wish to cite this item you are advised to consult the publisher's version. Please see the URL above for details on accessing the published version.

Copyright and reuse:

Sussex Research Online is a digital repository of the research output of the University.

Copyright and all moral rights to the version of the paper presented here belong to the individual author(s) and/or other copyright owners. To the extent reasonable and practicable, the material made available in SRO has been checked for eligibility before being made available.

Copies of full text items generally can be reproduced, displayed or performed and given to third parties in any format or medium for personal research or study, educational, or not-for-profit purposes without prior permission or charge, provided that the authors, title and full bibliographic details are credited, a hyperlink and/or URL is given for the original metadata page and the content is not changed in any way.

You cannot judge a book by its cover: the problems with journal rankings

Alan Sangster (a.j.a.sangster@btinternet.com)

Griffith University, Australia

Abstract

Journal rankings lists have impacted and are impacting accounting educators and accounting education researchers around the world. Nowhere is the impact positive. It ranges from slight constraints on academic freedom to admonition, censure, reduced research allowances, non-promotion, non-short-listing for jobs, increased teaching loads, and redesignation as a non-researcher, all because the chosen research specialism of someone *who was vocationally motivated to become a teacher of accounting* is, ironically, accounting education. University managers believe that these journal ranking lists show that accounting faculty publish top quality research on accounting regulation, financial markets, business finance, auditing, international accounting, management accounting, taxation, accounting in society, and more, but not on what they do in their 'day job' – teaching accounting. These same managers also believe that the journal ranking lists indicate that accounting faculty do not publish top quality research in accounting history and accounting systems. And they also believe that journal ranking lists show that accounting faculty write top quality research in education, history, and systems, but only if they publish it in specialist journals that do not have the word 'accounting' in their title, or in mainstream journals that do. Tarring everyone with the same brush because of the journal in which they publish is inequitable. We would not allow it in other walks of life. It is time the discrimination ended.

Introduction

"[P]ublication, surely, should mainly be about having interesting ideas, writing well, addressing real-world problems and making a difference." (Tourish, 2015, p. 32)

In the UK, there was a time, relatively recently, that publication of research truly was as Dennis Tourish describes. Then journal rankings came to business schools, and everything changed. Much has been written about journal rankings, mainly critical, occasionally emotive. It is rarely supportive other than when written by those who develop them, or seek to improve them, or have a vested interest in promoting them. Feelings run high, most abhor their use, but managers embrace them with open arms and use them to *"inform calculations and career-defining decisions about the allocation of teaching and administration duties as well as those concerning appointments, probation, promotion and retention"* (Tourish & Wilmott, 2015, p. 38). Warnings, complaints, and injustices presented in the research literature and in the press are dismissed, or worse, ignored. We are left with academic freedom compromised and, in some instances, eliminated. Faculty who are unable to 'play the game' are marginalized and discouraged; those that attempt to comply are driven *"professionally and intellectually, in contradictory directions"* (Malsch & Tessier, 2015, p. 85).

An examination of this growing area of literature reveals four distinct strands: how to develop a 'good' journal ranking list; the flaws in the design, basis, and development of journal ranking lists; the benefits of developing a journal ranking list; and the dysfunctional impact of journal ranking lists. As shall be discussed later, the first is unresolved, the second is consistently critical, the third is based on managerial priorities, and the fourth is the real issue faced by smaller specialist fields, such as accounting education: how can research flourish when it is not adequately, fairly, or equitably assessed by those who decide on appointments, probation, promotion, research allowances, and increases in salary?

Research 'quality' and how it was assessed before journal ranking lists

It is indisputable that the inherent quality of each research publication is a good indicator of the merits of the work undertaken by a researcher. Quite rightly, the perceived quality of a publication should be used to inform decisions on appointments, probation, promotion, research allowances, and increases in salary, but how is 'quality' to be assessed? Currently, journal ranking lists are the tool of preference for doing so by university managers in many parts of the world. In the UK, before the rise of journal ranking lists a totally different, and arguably more appropriate system of assessing the quality of research output was in general use, peer review: reading the published work. Why did we move away from it?

Initially, in the 1990s and 2000s we did not. We embraced it further and extended its use. We did so because it was noticeably 'better' than the informal, unsophisticated, and relatively undemanding approach to assessment of research that was widespread in the decades before that. Using reading as the method of quality assessment is, however, problematic, especially when dealing with qualitative, largely non-positivist research, where personal opinion often features in the construction and delivery of the study reported. In addition, any peer assessment of quality is likely to be biased towards the agenda, knowledge, and experience of the reviewer. If this were not so, journals would use one reviewer per paper, not 2, 3, or even sometimes 4. Nevertheless, while quality ratings offered after reading of published output by peers, editors, and members of research assessment panels were sometimes perceived as undervaluing work, the approach was generally accepted as a workable compromise. The threat of specialist fields being undervalued, marginalised, or ignored did not exist. The approach could, perhaps, have been strengthened if journal editors had been willing to report the relative quality of every paper they published, but the question never arose. Instead, while external peer review of publications based on the reading of that work continued to be the main method adopted by UK panels in national research assessment exercises, towards the end of the 2000s university managers shifted towards journal ranking lists. To understand why that occurred, it is necessary to go back to a period before there was any national system of research quality assessment in the UK.

Why we moved towards the adoption of journal ranking lists in the UK

What began to change managerial thinking in the UK was the introduction of the *Research Assessment Exercise* (RAE) in the mid-1980s, with its mission to assess research quality and distribute funding on the basis of the results. The output from the exercise provided the means to rank departments within each discipline, and that is where the problems began: managers perceived that they were in a competition, and competitions have winners and losers. Within a few years, highly-rated departments were using their departmental research rating as a feature in advertising and promotion to attract research funds and students (Humphrey *et al.*, 1995, p. 141).

Quality not quantity

Before 1986, some department heads and business school deans assessed individual research performance primarily on the basis of the volume of publications – the outlet was not very important so long as it was refereed, sometimes not even that, and books and book chapters were entirely acceptable. A minority took a more time-consuming approach and read, or had others read published work in order to assess its merits. The methods of assessment adopted in the first RAE (1986) were never disclosed. However, in the second (1989) and third (1992) RAEs¹ the number of publications was the key indicator used, but the rules then changed. Quality, not quantity became the dominant focus (Moed, 2008). Driven by a wish to score well in the 1996 RAE, managers responded by mimicking the new RAE rules and shifting their attention to the perceived quality of a small number of individual publications. Reading of published work was increasingly done, not by managers of those who published, but by inviting recognized ‘experts’ – typically journal editors and members of research assessment panels – to read and then comment upon this work. It was costly, not financially, but in terms of the inconvenience of organizing the process and in the time these experts devoted to it. The RAE process also involved reading much of the work submitted, in this case by members of a small subject panel. It seemed at that time that reading was more than sufficient as a means of arriving at an appropriate conclusion.

A lack of recognised alternatives

Adoption of this reading-based approach to assessing research quality may have been due, at least in part, to a lack of recognised alternatives. In the early 1990s, *Thomson-Reuters ISI* was treated as a curiosity by business schools that still saw citations as inappropriate primary indicators of the quality of social science research. *Scopus* was no more than a glint in Elsevier’s eye and *Google*, never mind *Google Scholar*, did not exist. Furthermore, while attempts had been made to create journal ranking lists since the 1970s (Weber & Stevenson, 1981; Humphrey *et al.*, 1995), particularly in the United States, none had gained widespread adoption. This began to change in the UK around the end of the

¹ Research Assessment Exercises took place in the UK in 1986, 1989, 1992, 1996, 2001, and 2008, when they were replaced by the Research Excellence Framework (REF), the first of which was held in 2014.

century, when a few business schools drew-up journal ranking lists for internal use, primarily as a tool to guide faculty in where to publish. By early in the 2000s, these lists were beginning to be consulted beyond the universities where they were developed and composite lists combining a group of these lists began to appear. However, most universities still viewed peer review as the appropriate method by which to assess the quality of published work. It was arguably not until after the publication of the first official Association of Business Schools (ABS) journal ranking list in 2007 that widespread adoption by business schools of journal ranking lists occurred (Mingers & Wilmott, 2013, p. 1059; Tourish & Wilmott, 2015, p. 43).

The rise of journal ranking lists in and beyond the UK

Virtually from their first appearance in the US and the UK in the 1970s, concerns were expressed about the composition of journal ranking lists. They have been criticised as being subject to parochialism (Weber & Stevenson, 1981, p. 606), self-serving in nature (Theoharakis & Hirst, 2002, p. 390), noted for omitting specialist areas not researched by those in the institutions that developed them, and omitting or downgrading journals not read or known by those preparing such lists (Moore, 2015). Their use as a draconian managerial device was the subject of warnings and criticism from the scholarly community long before they became an institutionalised norm: *"[use of journal ranking lists] could be detrimental to the accounting academic community... for many accounting scholars getting published is no longer about exposing one's ideas to one's community for critique and dialogue, but about ratcheting up a sufficient score to get promoted"* (Milne, 2000). But the concerns, the warnings, and the resultant impacts have gone unheeded. It is not difficult to understand why.

Compared with actually reading a publication in order to assess its quality, relying upon journal ranking lists is virtually effortless and a lot less costly, especially when, as was often the case, the reader is not a specialist in the field of research being assessed. Managers began to embrace this heuristic. It became a surrogate for reading, and was justified on the grounds that a journal ranking list is, it is claimed, far more objective in its construction than the opinion of a single expert. Managers saw journal ranking lists as a boon. Others were not so welcoming, suggesting that the lists were reducing academic freedom (Milne, 2000; Nkomo, 2009), changing the demands upon faculty, and driving research in directions determined by what the 'high' ranked journals publish (Macdonald & Kam, 2007), rather than research being led by a desire to take forward and extend our knowledge and understanding in any area of our discipline.

Reliance on journal ranking lists has impeded the diversity, originality and practical relevance of accounting research and threatened some fields of research with atrophy (Northcott & Linacre, 2010). Some were driven or chose to narrow the range of research undertaken – see Tourish & Wilmott (2015, p. 45) – leading to an upsurge in a culture of 'minor adjustment', of 'recounting angels on pinheads' for publication, rather than going out looking for 'angels' where none had looked before – *"an obvious temptation is to retreat into the study of marginal topics where a minor insight can be more easily camouflaged as*

a major theoretical innovation" (Tourish, 2011, p. 375). Relevance and insight have diminished and been replaced with irrelevance and a boredom that comes from a lack of variety, a lack of breadth, and a lack of originality. Worst of all, internally driven scholarly enquiry has given way to externally motivated outlet targeting where the publication outlet is all that matters.

There are further problems in the current managerially controlled research culture that threaten, not only the usefulness of research, but also restrict and constrain the manner in which it is undertaken. You may choose the wrong list, your co-authors may prefer that you use a list you are not allowed to use, and list rankings may change during review or, far worse, after publication. As those who were coerced by their managers to switch from publishing accounting history in 2-ranked accounting history journals to publishing business history with an accounting angle in the 4-ranked *Business History* will tell you, the kudos that came with an accepted publication soon diminished when *Business History* was downgraded from '4' to '3' in the 2015 ABS list. A '3' may be 'good' in the UK, but it is not a '4'. No matter what you do, even if you are capable and willing to focus on targeting 'top-ranked' journals, getting the choice of target 'right' in the eyes of your managers is not guaranteed.

Inconsistencies between journal ranking lists

Locke & Lowe (2000, p. 16), writing before journal ranking lists were in widespread use as coercive instruments by university managers, suggested that *"regional differences in the significance of individual journals and the perceptions and preferences of academics located in the region"* should be taken into account in determining the makeup of any such list. That is, an Australian journal ranking list *should* be different from a British list, which *should* be different from one prepared in Brazil, China, Mexico, Spain, the United States, and everywhere else, and that is what occurred: *"French and United Kingdom ranking systems were different from each other and from the systems in Australia, Germany, Hong Kong, and the United States"* (Alexander *et al.*, 2007). Moving forward to the present day, we find that these differences are now not at all desirable, not helpful to either researchers or research communities (Hussain *et al.*, 2015).

Not only are there differences in lists prepared in different jurisdictions, differences can be found in journal ranking lists prepared in the same jurisdiction and for the same purpose. Rationally, you cannot use two different ranking lists simultaneously. Not only does doing so say that you have no idea which one is 'correct', i.e. that you do not know what you are doing, my own experience tells me that it brings confusion and frustration in the end. When I arrived in Australia in 2012, the Australian ERA journal ranking list and the Australian Business Deans Council's ABDC journal ranking list were far from identical. At that time, most Australian universities were using the ABDC list – the ERA rankings had been officially withdrawn by the Australian government in 2011 because it recognised that they were being used inappropriately by managers in ways that could be harmful: *"[the rankings had led to] in ill-informed undesirable behaviour in the management of research"* (Minister Kim Carr quoted in Rowbotham, 2011). However, in my own institution, it was still in use. The higher of each journal's rankings on the two lists was used to inform

appointments, probation reviews, annual appraisal targets, promotions, salary raises, and personal research allowances. Twelve months later, the ABDC list became the only list used, resulting in adjustments in the journals being targeted, and withdrawal of submissions. 'Good' publications became 'bad' overnight.

Australia may have been unusual in having, for a short period, two national lists that were in use in business schools at the same time, but where there is no generally adopted national list the situation faced by individual researchers can be considerably more problematic. In the United States, for example, journal ranking lists vary from institution to institution and their construction can be a tortuous and difficult process, leaving faculty in a research vacuum while their managers move slowly towards a final 'acceptable' list– see, for example, Moore (2015). What impact do localized journal ranking lists have upon academic freedom, or mobility, or the ability to undertake joint research with others based elsewhere? What about national journal ranking lists? Is their impact on faculty any different?

What is meant by 'quality'?

As mentioned above, some believe that journal ranking lists should be customised to meet and reflect local conditions, but what does this tell us about the 'quality' they claim to define? More to the point, what does this tell us about the value of these lists beyond their place of origin? Surely understanding of what is meant by 'quality' should be universal? It does not seem so. Eight years after Alexander *et al.*'s study and several iterations of journal rankings in both Australia and the UK, a cursory examination of the journal ranking lists used currently in the UK (ABS, 2015) and Australasia (ABDC, 2013a) reveals significant differences, despite both organisations having consulted the other's list when updating their own (ABDC, 2013b, p. 112; ABS, 2015, p. 7). Journals considered good enough to include in one list do not appear in the other; and ranking differences are so great in some cases that it seems they must relate to different journals rather than to the same journal as ranked in different countries.

Taking two examples, the current Australian ABDC list ranks *Accounting & Finance* (the flagship journal of the academic society for accounting and finance academics in Australia and New Zealand, AFAANZ) as 'A' – a second tier rank – while the current UK ABS list ranks it '2' – a fourth tier rank. In contrast, *European Accounting Review*, flagship journal of the European Accounting Association, is ranked 'A*' – top tier – by ABDC but '3' – third tier – by ABS. The dysfunctionality of these two lists is further complicated by Australian universities generally only considering 'A*' and 'A' publications as 'good' whereas UK universities generally consider '4*', '4', and '3'-ranked journals as 'good'. As a result, any Australian academic publishing, for example, in the Australian journal *Accounting Forum*, a 'B'-ranked (i.e. 3rd tier) journal in the ABDC list, is liable to be told to 'do better' whereas a UK academic will be applauded for having achieved a publication in a '3'-ranked (i.e. 3rd tier) journal. Worse, someone with four sole-authored publications in *Accounting & Finance* would be seen as being an excellent researcher in Australia but below average in

the UK, constantly being told to 'do better' and, in some universities, being threatened with reclassification as non-research active.

There is no explanation provided by either ABS or ABDC for these international differences in the assessment of journal quality, and there is insufficient transparency in the processes adopted in arriving at these rankings for anyone to justify them convincingly. Furthermore, if you consider what is published in the three journals mentioned above, it seems unlikely that these differences are due to local community factors. Yet, managers in both regions blindly apply the rankings of their local list and refuse to consider the possibility that the 'quality' of a journal as 'indicated' by the journal ranking list they use could be wrong, never mind the 'quality' the list assigns to each of the papers each journal publishes; and the authors, compilers, publishers, and promoters of these lists do not appear to be concerned that they might have 'got it wrong'. How can a journal be rated as high quality in one country but rated as low quality in another?

The implications of international variations in journal ranking lists

Regional differences in the perceived quality of journals combined with managerial use of only the local ranking represents a potential barrier to international collaboration (*see, for example, Hussain et al., 2015*). It could be argued that this is offset to some extent by the possibility of conducting cross-disciplinary research. However, in the case of Australia and New Zealand, cross-disciplinary publications are liable to be worthless in the eyes of university managers if not published in a journal of the discipline in which the researcher's publications are returned, no matter what the ranking of the journal. That is, for publications to 'count', an Australian accounting academic has to publish in a journal classified as being an 'accounting journal'. Whether it is or not is dictated by the *Field of Research* (FOR) codes attached to each journal by the Australian Research Council (*Bennett et al., 2011*). As a result, many accounting educators in Australia cannot beneficially publish in a mainstream education journal, or in a management education journal. They can, however, publish in one specialist accounting education journal: the 'A'-ranked *Issues in Accounting Education*. In the UK journal ranking list, no accounting education journal is ranked highly enough to be considered an acceptable outlet in many universities, so publication of accounting education research must be targeted at mainstream education journals (that do not accept discipline-specific research – *see Sangster, 2011*) or generalist journals (that do not typically publish education papers – *see Marriott et al., 2014*). Collaboration between UK and Australasian researchers in this field is impossible unless at least some of the research team are willing to put in the effort for no reward. When they do, some of them will be told 'well done', while those located at the other side of the world are liable to be told to stop wasting their time.

Governmental misuse of journal ranking lists

It is not just university managers that use journal ranking lists in dysfunctional ways. In Brazil, publications in journals that are not included in the Government-controlled QUALIS list 'do not count', and journals cannot be added to QUALIS

until two papers have been published in them by Brazilian academics: hardly an incentive to look beyond the current list, especially as the quality of publications is determined by the ranking of each journal in QUALIS, so publishing elsewhere is of little benefit to the researcher. Moya *et al.* (2015) report on a Spanish law that required that only publications in journals on a specific official list be considered in decisions on tenure and promotion. Albu *et al.* (2015) describe how in 2005 the Romanian government banned universities in Romania from developing their own journal ranking lists and introduced a ranking list comprising only Romanian journals that focused mainly upon *Thomson-Reuters ISI* journals, and none in accounting. The journal ranking list was used to drive research away from textbooks and professional publications towards publishing in academic journals, but faculty were required to publish 10 papers in 'B' ranked journals if they were to be considered for promotion, or for a salary increase. This had the effect of driving accounting academics in Romania to publish in ISI-listed journals located in other disciplines and in other outlets that were easier to publish in than the unranked Romanian accounting journals, so reducing the impact of their research upon accounting thought and practice and, presumably, the relevance and impact of any research conducted on an accounting topic.

Where have we got to now?

New papers on how to develop a 'good' journal ranking list continue to appear relatively frequently, just as they have for the past 40 or more years, but there is no agreement on how such a list should be prepared; and literature on the flaws in the structure of these lists continues to dominate the discourse. The situation concerning the perceived benefits of journal ranking lists is somewhat clearer. As articulated by Mingers & Willmott (2013), those who use journal ranking lists managerially believe that compared to reading and reflecting upon a piece of research, journal ranking lists are a superior means of evaluating research. They have been claimed to be more objective than personal judgments and to be accurate predictors of research assessment exercise outcomes, yet neither of these claims has ever actually been satisfactorily or conclusively demonstrated to be the case. Furthermore, the benefits claimed ignore the impact of the managerial use of journal ranking lists on research, on individuals, and on research communities: *"the journal list has become a potent instrument of managerial decision-making whose use, we will argue, has the performative effect of homogenizing, in addition to commodifying and individualizing, research activity"* (Mingers & Willmott, 2013, p. 1053).

In sum, journal ranking lists are used *by managers for managers* because journal ranking lists make decisions on hiring, probation, promotion, research allowances, and increases in salary more straightforward and defensible, and allow the managers to absolve themselves of responsibility. The benefits of journal ranking lists lie with simplifying and standardising management, *not* with the research they are used to evaluate nor, I would suggest, with the quality of the managerial decisions they inform.

Fifteen years after Markus Milne warned of the dangers in adopting journal ranking lists, the volume of publications on this topic demonstrates that

the situation has worsened significantly, particularly in specialist niche areas such as accounting education. Journal rankings are now the key managerial measure of publication quality. Fields have shrunk and atrophied and specialist papers are now reluctantly targeted at outlets that specialist researchers do not read while specialist journals struggle *“with a diminished quantity and quality of submissions”* (Northcott & Linacre, 2011, p. 38)) to maintain print runs and quality in what they publish. Cooper & Poletti (2011, p. 62) suggest that, *“the ranking of journals narrows the possibility for innovative research to be published and recognized.”* I would argue that it is not just innovation that is stifled, it is the range and the impact of research that is sacrificed in pursuit of the holy grail of publishing supposedly ‘high quality’ research when ‘quality’ is defined by the outlet and not by the article published.

What of the specialist journals that emerged to meet the needs of a committed community of scholars? How are they currently perceived in the journal ranking lists and by university managers?

Specialist journals

Specialist journals are particularly affected by journal ranking lists. There are exceptions, but this tends to be limited to large specialist fields, such as management accounting – see, Scapens & Bromwich (2010). Smaller specialist fields find themselves marginalised, lowly ranked, or not ranked at all. For example, referring to the virtual absence of tourism journals from *Thomson-Reuters ISI*, McKercher (2005, p. 649) suggests that this *“may foster a culture of research mediocrity”* – if the outlet is not in the list, the research is deemed to be mediocre. Serenko & Bontis (2009) make a similar point concerning research in knowledge management and information content, a field excluded from general business journal rankings: irrespective of the quality of this research it is undervalued and, by implication, criticized because the journals in which it is published are not included on those journal ranking lists. Sangster (2011) describes the low ranking or omission from the UK ABS list of journals in accounting education, accounting history, and accounting systems and how this was impacting those specialising in those areas of research.

If specialist areas have no ranked journals or only low-ranked journals, researchers who submit their work to specialist journals in order to expose it to their target audience – which is where it will make the greatest impact – find that it is ignored managerially, but not by their research community: their reputation within their research community may rise, but they are treated as non-researchers by their managers (Sangster, 2011, p. 576). Alternatively, if researchers in marginalised fields accept that they need to target higher-ranked journals outside their specialist area and succeed in doing so, their work goes unnoticed by their research community, but recognized by their managers. The research is no longer classified as mediocre, but virtually no-one in their specialist field reads it.

If journal ranking lists are here to stay, and it appears that they are, the only solution to the discrimination and the injustices that journal rankings have brought appears to be to develop a universally fair, objective, and appropriate

basis for the construction of journal ranking lists. A fine objective, but the extensive literature over the past 40 years clearly shows it to be an impossible dream. The inherent inability of *any* journal ranking list to be universally fair, equitable, and all-embracing is where most of the criticism of the concept of journal ranking lists is focused. The criticism is not going to go away, no matter how much managers and proponents of journal ranking lists may wish that it would, but neither is the discrimination and marginalisation, nor the bullying into submission that university management is invoking as a result of their blind broad brush adherence to the rankings these lists provide.

A broader view

In December 2011, this journal published a three papers looking at and commenting upon the impact of the managerial use of a single journal ranking list in the UK, something that had become virtually universal in the previous 2-3 years (Hussain, 2011; Morris et al., 2011; Sangster, 2011). This was followed by two further articles in February 2012 (Hoepner & Unerman, 2012; Hussain, 2012). Much has occurred during the past three years and managerial use of journal ranking lists is now clearly more widespread than it was at that time. This issue of *Accounting Education: an international journal* extends the debate beyond the UK in another four papers from four different continents. They reveal that the dysfunctional impact of managerial use of journal ranking lists is widespread, and that it can take many forms, even potentially threatening the international status of the universities that adopt them.

Nick McGuigan presents an overview of the current situation faced by accounting education researchers in Australia where managerial use of the ABDC journal ranking list is having a major negative impact on faculty. Soledad Moya, Diego Prior, and Gonzalo Rodríguez-Pérez describe what occurred in Spain following the passing of the 2001 *Ley Orgánica de Universidades* that resulted in only publications in journals that were included in the official national list being recognized for tenure and promotion. Simon Hussain, Lana Liu, Yue Wang, and Lingyan Zuo describe how differences in the ratings of particular journals on different lists can create friction between both national and international collaborating researchers. In this case, the researchers were based in the UK and China, which has no national list. They conclude that the mis-match of journal ranking lists not only restricts collaborative research, it threatens achievement of international research activities desired by accrediting bodies such as AACSB, AMBA and EQUIS. Finally, as mentioned previously, in contrast to many other parts of the world, in the United States there is no nationally applied journal ranking list. Louella Moore considers why and how, in a jurisdiction where no nationally recognised journal ranking list has been adopted, universities voluntarily create and then adopt their own journal ranking list. The paper presents case studies of two such projects. It highlights the apparent driving force for development of these lists as a desire for symbolic legitimation rather than the identification of research quality, concluding that: “[w]hen accounting programs adopt narrow journal lists to keep up with other colleges, it contributes to diminished interactions with other disciplines and limits public access to critical discourse. This elevates the symbolic value of prestige management above the goal of creating knowledge to advance society” (Moore, 2015, p.??).

For those who believe in the importance of improving the education and learning of our accounting students, the faculty who believe in the importance of publishing their views, their experiences, and their research into how to achieve that aim, these are very bad times. Over the past five or so years, accounting education researchers have been severely affected in two of the three most vibrant international communities in which accounting education research was being conducted. In both those regions, the UK and Australia, the quality of the journal ranking list goes unquestioned by those who use it to control the activities of their staff. Accounting education researchers are being told to do something else, to forget about accounting education as a field of research. Publications are being undervalued, often dismissed as 'not good enough', solely because the journal in which they were published is not highly ranked, and irrespective of the quality of the published work.

If common sense does not prevail; if universities worldwide do not realise that it is actually sensible and beneficial to student and educator alike to encourage discipline-specific research into teaching and learning and recognize it for the value it brings, for our students and the generations of students that follow, there can be no prospect of enlightened teaching of accounting. There can be no prospect of better ways being found to teach 'difficult' accounting topics, other than by luck, and no prospect of anyone learning about an approach to teaching and learning of accounting topics that works better than others. We can learn a lot about how to teach in a generic sense from mainstream education research, but we cannot learn how to teach and encourage our students to learn the subjects of our discipline without conducting, publishing, and reading about research on the education of our discipline.

Discouraging research in accounting education is short-sighted. Punishing people solely on the basis of the journal in which their research is published is discrimination, and it is unjust. You cannot judge a book by its cover, can you?

Acknowledgments

I would like to thank Joan Ballantine, Edgard Cornacchione, Paul de Lange, Barbara Flood, Nick McGuigan, Pru Marriott, and Greg Stoner for their helpful comments on earlier versions of this paper. The views expressed are, however, my own.

References

ABDC (2013a). *ABDC Journal Quality List 2013*. Australian Business Deans Council: Deakin, ACT.

ABDC (2013b). *ABDC Journal Quality List – 2013 Review: Overall Report*. Australian Business Deans Council: Deakin, ACT.

ABS (2015). *The ABS Academic Journal Guide 2015*. Association of Business Schools: London.

- Albu, N., Albu, C. N., Bunea, S., and Girbina, M.M. (2015). Accounting academia in emerging economies: evolutions and challenges. *International Journal of Accounting & Information Management*, 23(2), 128-151.
- Alexander, J. K., Scherer, R. F., & Lecoutre, M. (2007). A global comparison of business journal ranking systems. *Journal of Education for Business*, 82(6), 321-328.
- Bennett, D., Genoni, P., & Haddow, G. (2011). FoR [Field of research] codes pendulum: publishing choices within Australian research assessment. *Australian Universities' Review*, 53(2), 88-98.
- Cooper, S. and Poletti, A. (2011). The new ERA of journal ranking. *Australian Universities' Review*, 53(1), 57-65.
- Hoepner, A. G., & Unerman, J. (2012). Explicit and implicit subject bias in the ABS journal quality guide. *Accounting Education: an international journal*, 21(1), 3-15.
- Humphrey, C., Moizer, P., & Owen, D. (1995). Questioning the value of the research selectivity process in British university accounting. *Accounting, Auditing & Accountability Journal*, 8(3), 141-164.
- Hussain, S. (2011). Food for thought on the ABS Academic Journal Quality Guide. *Accounting Education: an international journal*, 20(6), 545-559.
- Hussain, S. (2012). Further Food for thought on the ABS Guide. *Accounting Education: an international journal*, 21(1), 17-22.
- Hussain, S., Liu, L., Wang, Y., and Zuo, L. (2015). Journal Rankings, Collaborative Research and Publication Strategies: Evidence from China. *Accounting Education: an international journal*, 24(3), ??-??.
- Locke, J. and Lowe, A. (2000). *A Market Test of the Ranking of Accounting Journals: an Australasian Perspective*. Department of Accounting, University of Waikato Working Paper Series, Number 68, Hamilton, New Zealand.
- Macdonald, S. and Kam, J. (2007). 'Ring a ring o' roses: quality journals and gamesmanship in management studies'. *Journal of Management Studies*, 44(4), 640-655.
- McGuigan, N. (2015). The Impact of Journal Rankings on Australasian Accounting Education Scholarship – A Personal View. *Accounting Education: an international journal*, 24(3), ??-??.
- McKercher, B. (2005). A case for ranking tourism journals. *Tourism Management*, 26(5), 649-651.
- Malsch, B. and Tessier, S. (2015). Journal ranking effects on junior academics: Identity fragmentation and politicization. *Critical Perspectives on Accounting*, 26(1), 84-98.

- Marriott, N., Stoner, G., Fogarty, T., & Sangster, A. (2014). Publishing characteristics, geographic dispersion and research traditions of recent international accounting education research. *British Accounting Review*, 46(3), 264-280.
- Milne, M.J. (2000). Toward the End of Academic Freedom, Diversity, Judgement and Accountability: A Critique of Cassar and Holmes' (1999) Journal Yardsticks. *Accounting, Accountability & Performance*, 6(1), 99-116.
- Mingers, J., & Willmott, H. (2013). Taylorizing business school research: On the 'one best way' performative effects of journal ranking lists. *Human Relations*, 66(8), 1051-1073.
- Moed, H. F. (2008). UK Research Assessment Exercises: Informed judgments on research quality or quantity? *Scientometrics*, 74(1), 153-161.
- Moore, L. (2015). Exploring the Role of Symbolic Legitimation in Voluntary Journal List Adoption. *Accounting Education: an international journal*, 24(3), ??-??.
- Morris, H., Harvey, C., Kelly, A., and Rowlinson, M. (2011) Food for Thought? A Rejoinder on Peer-review and RAE2008 Evidence. *Accounting Education: an international journal*, 20(6), 561-573.
- Moya, S., Prior, D., & Rodríguez-Pérez, G. (2015). Performance-based Incentives and the Behavior of Accounting Academics: Responding to Changes. *Accounting Education: an international journal*, 24(3), ??-??.
- Nkomo, S.M. (2009). The Seductive Power of Academic Journal Rankings: Challenges of Searching for the Otherwise. *Academy of Management Learning & Education*, 8(1), 106-112.
- Northcott, D., & Linacre, S. (2010). Producing spaces for academic discourse: The impact of research assessment exercises and journal quality rankings. *Australian Accounting Review*, 20(1), 38-54.
- Rowbotham, J. (2011), End of an ERA: journal rankings dropped. *The Australian*, 30 May, Accessed on 21 May 2015 at: www.theaustralian.com.au/higher-education/end-of-an-era-journal-rankings-dropped/story-e6frgcjx-1226065864847
- Sangster, A. (2011). The ABS Journal Quality Guide: A Personal View. *Accounting Education: an international journal*, 20(6), 575-580.
- Scapens, R. W., & Bromwich, M. (2010). Management accounting research: 20 years on. *Management Accounting Research*, 21(4), 278-284.
- Serenko, A. and Bontis, N. (2009). Global ranking of knowledge management and intellectual capital academic journals. *Journal of Knowledge Management*, 13(1), 4-15.

Theoharakis, V., & Hirst, A. (2002). Perceptual differences of marketing journals: A worldwide perspective. *Marketing Letters*, 13(4), 389-402.

Tourish, D. (2011). Leading questions: Journal rankings, academic freedom and performativity: What is, or should be, the future of Leadership? *Leadership*, 7(3), 367-381.

Tourish, D. (2015). Rank irrelevance. *Times Higher Education*, 19 March, p. 32.

Tourish, D., & Willmott, H. (2015). In defiance of folly: Journal rankings, mindless measures and the ABS Guide. *Critical Perspectives on Accounting*, 26(1), 37-46.

Weber, R.P. & Stevenson, W.C. (1981). Evaluations of accounting journal and department quality. *The Accounting Review*, 56(3), 596-612.